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Attorneys for Creditors  
The Bakery, Confectionery, Tobacco Workers  
Union Local No. 85  
And Teamsters Local 324

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF CALIFORNIA  
(SACRAMENTO DIVISION)

In re		Lead Case No.	10-39672 (MSM)
MATTERHORN GROUP, INC.,		(Jointly Administered with	
Debtor.		Nos. 10-39664 (MSM)	
		and 10-39670 (MSM)	
		DC No. LNB-17	
<hr/>			
VITAFREEZE FROZEN		Chapter 11 Case	
CONFECTIONS, INC.,			
Debtor.			
<hr/>			
DECLARATION OF YURI Y.			
GOTTESMAN IN OPPOSITION TO			
DEBTORS' MOTION TO MODIFY			
OR REJECT COLLECTIVE			
BARGAINING AGREEMENTS			
DATE:	October 25, 2010		
TIME:	9:00 a.m.		
PLACE:	Department A		
	Courtroom 28		
	7 <sup>th</sup> Floor		
	Robert T. Matsui Courthouse		
	501 "I" Street		
	Sacramento, CA 95814		
<hr/>			
<input checked="" type="checkbox"/> Affects ALL DEBTORS	Judge:	Michael S. McManus	
<input type="checkbox"/> Affects only MATTERHORN GROUPS, INC.			
<input type="checkbox"/> Affects only VITAFREEZE FORZEN			
CONFECTIONS, INC.			
<input type="checkbox"/> Affects only DELUXE ICE CREAM COMPANY			

1 I, YURI Y. GOTTESMAN, declare that:

2       1. I am an associate with the law firm of Weinberg, Roger & Rosenfeld and one of the  
3 attorneys of record for Attorneys for Creditors for The Bakery, Confectionery, Tobacco Workers  
4 And Grain Millers' International Union Local No. 85 And Teamsters Local 324. I make this  
5 declaration in support of The Bakery, Confectionery, Tobacco Workers And Grain Millers'  
6 International Union Local No. 85 And Teamsters Local 324's Opposition to the Motion to Modify  
7 or Reject Collective Bargaining Agreements.

8       2. I am familiar with the matters set forth herein, and, if called as a witness, I could  
9 and would competently testify thereto.

10      3. Attached hereto as Exhibit A is a true and correct copy of the Declaration of  
11 Mariavida Lewis attaching a Partial Transcript of the 9/2/2010 Creditors' Meeting herein, which  
12 she transcribed from a compact disc.

13      4. Attached hereto as Exhibit B is a true and correct copy of Christian L. Raisner's  
14 8/31/2010 cover letter and request for information relating to the original proposal to Local 85  
15 dated September 27, 2010 and addressed to Nathan W. Bell, CEO/President of MGI, Inc.

16      5. Attached hereto as Exhibit C is a true and correct copy of Christian L. Raisner's  
17 9/27/2010 cover letter and request for information needed to evaluate the necessity of the proposals  
18 Debtors had made to Local 324; it was sent to Nathan W. Bell, CEO/President of MGI, Inc.

19      6. Attached hereto as Exhibit D is a true and correct copy of Debtors' October 14,  
20 2010 e-mail responding to Local 324's information request.

21      7. Attached hereto as Exhibit E is a true and correct copy of Christian L. Raisner's  
22 10/6/2010 e-mail to James Presley, on behalf of both Local 324 and Local 85, requesting detailed  
23 information about the potential purchasers of the Debtors' assets.

24      8. Attached hereto as Exhibit F is a true and correct copy of a 9/24/2010 letter from  
25 David A. Rosenfeld, on behalf of Local 85, to Nathan W. Bell, CEO/President of MGI, Inc.

26      9. Attached hereto as Exhibit G are true and correct copies of two Unfair Labor  
27 Practice Charges filed with the National Labor Relations Board by the Unions on 10/14/2010.

10. Attached hereto as Exhibit H is a true and correct copy of Reporter's Excerpt of Proceedings, Hearing on Motion for Order Authorizing Debtor's Continued Use of Cash Collateral, before the Honorable Michael S. McManus on 10/4/2010.

11. Attached hereto as Exhibit I is a true and correct copy of Nathan W. Bell's response, on behalf of the Debtors, to both Unions' request for information regarding potential buyers.

12. Attached hereto as Exhibit J is a true and correct copy of the Declaration of Nathan W. Bell In Support Of Debtors' Motion for an Order, Filed Oct. 8, 200 [DOC # 269].

13. I accessed the website of Onetcenter.org and looked under the “operator” job title. I arrived at the web address: <http://online.onetcenter.org/link/summary/51-4081.00#WagesEmployment> and clicked on “California” under “Wages and Employment Trends.” This brought me to the webpage which provided that the California median wage for operator is \$14.48/hour, as opposed to the \$11.94/hour wage cited in Debtors’ § 1113 MPA at 12:4. Attached hereto as Exhibit K is a true and correct copy of pages of the Onetcenter.org website, which I downloaded on 10/18/2010. The \$14.48 figure is shown on the second to last page of the exhibit.

14. Attached hereto as Exhibit L is a true and correct copy of a letter that Steven D. Brock sent to Jennifer Loving of MGI on August 17, 2010

Executed under penalty of perjury, this 18th of October 2010 at Alameda, California.

/s/ YURI Y. GOTTESMAN  
YURI Y. GOTTESMAN

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